

## Review Form 1.6

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_85340
Title of the Manuscript:	The Changes in Accounting Standard: Their Impact of Implementation Allowance Impairment Losses
Type of the Article	Original Research Article

### General guideline for Peer Review process:

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guideline for Peer Review process, reviewers are requested to visit this link:

(<https://www.journalajebo.com/index.php/AJEBA/editorial-policy>)

### **PART 1:** Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<b><u>Compulsory</u></b> REVISION comments		
<b><u>Minor</u></b> REVISION comments		
<b><u>Optional/General</u></b> comments	the article is correct with an adequate methodology and the stated hypothesis is tested	

### **PART 2:**

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
Are there ethical issues in this manuscript?	(If yes, Kindly please write down the ethical issues here in details)	

### Reviewer Details:

Name:	Vicente Humberto Monteverde
Department, University & Country	School of Economics and Business, University of Moron, Argentina